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Tax Bulletin

Tax Bulletin 7-02

Effective Date: July 1, 2002

Re: 2002 Legislative Changes to Sales and Use Tax Exemptions

The 2002 Utah Legislature passed House Bill 51, Sales and Use Tax Modifications. Effective July 1, 2002, House Bill 51:

1. creates a sales and use tax exemption for fares charged by horse-drawn cabs and carriages for hire;
2. clarifies that charges for labor to repair or renovate tangible personal property or to install tangible personal property in connection with other tangible personal property are exempt from sales and use tax if the parts used in the repair or renovation or being installed are exempt from sales and use tax; and
3. explicitly provides for a sales and use tax exemption for charges for parts used in the repair or renovation of the following sales and use tax exempt tangible personal property:
 - a) tooling or equipment used or consumed exclusively in the performance of an aerospace or electronics industry contract with the United States government;
 - b) tangible personal property used or consumed primarily and directly in farming operations;
 - c) snow making equipment, ski slope grooming equipment, and passenger ropeways;
 - d) hearing aids and hearing aid accessories; and
 - e) home medical equipment and supplies.

QUESTIONS...



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